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LAW AND PARLIAMENTARY AFFAIRS SECRETARIAT

NOTIFICATION

No. LAW 18 LGN 75, Bangalore, dated 3rd May 1975

Ordered that the **Karnataka Motor Vehicles Taxation (Amendment) Act, 1975** which received the assent of the Governor on the second day of May, 1975, be published as Karnataka Act No. 14 of 1975, in the *Karnataka Gazette* for general information.

KARNATAKA ACT No. 14 OF 1975.

(First published in the Karnataka Gazette Extraordinary on the Third day of May 1975)

THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1975.

(Received the assent of the Governor on the Second day of May 1975)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purposes hereinafter appearing ;

Be it enacted by the Karnataka State Legislature in the Twenty-sixth Year of the Republic of India as follows :—

1. Short title and commencement.—(1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 1975.

(2) It shall be deemed to have come into force on the first day of April 1975.

2. Insertion of new section 3A.—After section 3 of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) (hereinafter referred to as the principal Act), the following section shall be inserted, namely :—

"**3A. Levy of surcharge.**—(1) In addition to the tax levied under section 3 there shall be levied and paid a surcharge at the rate of ten percentum of such tax.

(2) The provisions of the Act and the rules made thereunder relating to levy, payment and recovery of tax

and the restrictions and penalties for the possession, control or use of the motor vehicles liable to tax under the Act shall **mutatis mutandis** apply in relation to the surcharge payable under sub-section (1):

Provided that where in respect of a motor vehicle the tax payable under this Act for a year, half year or quarter commencing on the first day of April 1975 has been paid before the said date, then, notwithstanding that a tax licence has been granted therefor, the surcharge payable under sub-section (1) for the said year, half year or quarter shall be paid within 60 days from the said date.

(3) The amount of surcharge leviable and payable under sub-section (1) shall be rounded off to the nearest multiple of five paise and for this purpose any fraction of a paise shall be ignored and thereafter if such amount contains a part of a rupee consisting of paise, then, if such part consisting of paise is not a multiple of five, then, if the last figure in that part is three, four, eight or nine that part shall be increased to the next higher figure which is a multiple of five and if the last figure is less than three or six or seven that part shall be reduced to the next lower figure which is a multiple of five and the amount so rounded off shall be deemed to be the amount of surcharge leviable and payable under sub-section (1)".

3. Insertion of new section 17A.—After section 17 of the principal Act, the following section shall be inserted namely:—

"**17A. Establishment of Roads and Bridges Fund.**- (1) There shall be constituted for the State of Karnataka a fund called the Karnataka Roads and Bridges Fund.

(2) The amount of the surcharge collected under section 3A shall notwithstanding anything contained in section 17, be first credited to the Consolidated Fund of the State and under Appropriation duly made by law in this behalf, be entered in and transferred to the Karnataka Roads and Bridges Fund.

(3) Any amount transferred to the said Fund under sub-section (2), shall be charged on the Consolidated Fund of the State.

(4) The amount at the credit of the said Fund shall not be expended except for the purpose of development and maintenance of roads and bridges in the State."

By Order and in the name of the Governor of Karnataka,

M. L. RAMASWAMI,
Draftsman and Ex-Officio
Joint Secretary to Government,
Department of Law and Parliamentary Affairs.

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